Pending Constitutional Cases before the Supreme Court

3997. SHRI V. GOPALSAMY : Will the PRIME MINISTER be pleased to refer to answer to UnStarred Question 1996 given in the Rajya Sabha on the 13th May, 1993 and state :

(a) the number of cases out of the 356 constitutional cases referred to the full bench of Supreme Court which have not heard even once by the apex court; and

(b) the details of such cases, alongwith the date of filing or pendency ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ) : (a) and (b) The information is being collected and will be laid on the Table of the House.

Cost Anaffing

3998. SHRI SANJAY DALMIA: Will the PRIME MINISTER be pleased to state :

(a) whether it is a fact that only certain industries are subjected to compulsory cost auditing; and

(b) if so, the details thereof and the reasons for not making it mandatory for all the industries?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ) : (a) and (b) Till-date forty Cost Accounting Record Rules covering 79 products have been prescribed under Section 209(1) (d) read with Section 642 of the Companies Act, 1956 for statutory maintenance of Cost Books' of Accounts. The details of these are grven in the statement (See below). Prescribing of Cost Audit in respect of Industries engaged in production, processing, manufacturing or mining activities is a continuous process and rules are prescribed for a particular product/industry from time to time.

Statement

List of Products covered under Cost Accounting Record Rules prescribed under Section 209(1) *(d) of the Companies Act,* 1956

S.No.	Name of the Product
1.	Cement
2.	Cycles
3.	Rubber Tyres & Tubes
4.	Caustic Soda
5.	Room Air Conditioners
6.	Refrigerators
7.	Automobile Batteries
8.	Electric Lamps
9.	Electric Fans
10.	Electric Motors
11.	Motor Vehicles
12.	Tractors
13.	Aluminium
14.	Vanaspati
15.	Bulk Drugs
16.	Sugar
17.	Infant Milk Food
18.	Industrial Alcohol
19.	Jute Goods
20.	Paper